AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

LISTING OF CLAIMS:

1. (original): A catalyst comprises an oxide containing titanium, vanadium, phosphorus and oxygen.

2. (original): The catalyst according to Claim 1, the catalyst further comprises zirconium.

3. (original): The catalyst according to Claim 1 wherein when an X-ray diffraction spectrum is measured, the spectrum includes a peak of a titanium oxide and is free from peaks of a vanadium oxide and a phosphorus oxide.

4. (original): The catalyst according to Claim 2 wherein when an X-ray diffraction spectrum is measured, the spectrum includes a peak of a titanium oxide and is free from peaks of a vanadium oxide, a phosphorus oxide and a zirconium oxide.

5. (original): The catalyst according to any of Claims 1 to 4, wherein the catalyst is in the form of fiber or sheet.

6. (original): A method of producing a catalyst, comprises the steps of:

(i) spinning a spinning liquid comprising an organic solvent, vanadium, phosphorus and a polymer of a titanium compound, to obtain a precursor,

(ii) calcining the precursor.

7. (original): The method according to Claim 6, wherein the spinning liquid further comprises zirconium.

8. (currently amended): A method of treating an exhaust gas, comprises a step of contacting an exhaust gas with a catalyst according to any of Claims 1 to ~~5~~4.

9. (original): The method according to Claim 8, wherein the exhaust gas comprises a nitrogen oxide or an organic halide.

10. (original): The method according to Claim 9, wherein the exhaust gas additionally comprises sulfur oxide.

11. (new): A method of treating an exhaust gas, comprises a step of contacting an exhaust gas with a catalyst according to Claim 5.

12. (new): The method according to Claim 11, wherein the exhaust gas comprises a nitrogen oxide or an organic halide.

13. (new): The method according to Claim 12, wherein the exhaust gas additionally comprises sulfur oxide.